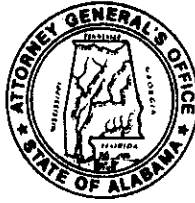


OFFICE OF THE ATTORNEY GENERAL



81-00058

CHARLES A. GRADDICK
ATTORNEY GENERAL
STATE OF ALABAMA

WILLIAM M. BEKURS, JR.
EXECUTIVE ASSISTANT

WALTER S. TURNER
CHIEF ASSISTANT ATTORNEY GENERAL

JANIE NOBLES
ADMINISTRATIVE ASSISTANT

NOV 6 1980

ADMINISTRATIVE BUILDING
64 NORTH UNION STREET
MONTGOMERY, ALABAMA 36130
AREA (205) 834-5150

Honorable V. M. Parker
Member, House of Representatives
Montgomery, Alabama 36130

Mobile County - Taxation - Health

The Constitutional Amendment CCCLI relating to levy and collection of ad valorem tax for purpose of controlling mosquitos, rodents, etc., does not, in itself, provide for the local Legislative Delegation's prior approval of expenditures for "general health purposes."

Dear Representative Parker:

This is in answer to your request for an opinion of the Attorney General on the question of whether the Constitutional Amendment contained in Act No. 432, Acts of Alabama 1980, p. 602, which passed in the November 4, 1980 general election, has the effect of requiring the Mobile County Legislative Delegation to grant "approval" on expenditures of up to 50% of monies collected through the one mill ad valorem tax if used for "other general health purposes." The pertinent provisions of Act No. 432 are as follows:

The Legislature may authorize the levy and collection of a one mill ad valorem tax in Mobile County on real and personal property that is subject to such tax under the laws of this state for the purpose of controlling mosquitos, rodents and other vectors of public health and welfare significance and other general health purposes; provided

however, the portion of such tax, levied and collected, allocated to general health purposes shall in no event exceed fifty per cent (50%) of such tax, levied and collected; and any acts of the legislature on this subject applicable to Mobile County that were enacted prior to the adoption of this amendment are hereby validated and reconfirmed."

Examination of the language of the amendment reveals that the amendment would enable the Legislature to enact legislation expanding the allowable purposes for expenditure of the one mill ad valorem tax already provided by law to include "general health purposes." Act No. 319, Acts of Alabama 1976, p. 353, presently authorizes the one mill ad valorem tax to be levied, collected, and turned over to the Treasurer of the Mobile County Board of Health to be used for the purpose of controlling mosquitos, rodents, etc.

With passage of the amendment, Act 319 may be amended to add "general health purposes" as an allowable purpose for which the Board of Health could expend up to 50% of monies collected from the one mill ad valorem tax. The legislation amending Act 319 could specify the distribution of the tax revenues to include up to 50% of such revenues for general health purposes.

Since the amendment, in itself, does not require that the Mobile Legislative Delegation give prior approval of how expenditures for general health purposes be made, your inquiry is to be answered in the negative. Such a determination depends entirely upon the contents of legislation enacted subsequent to approval of the amendment.

I hope this sufficiently answers your inquiry.

Very truly yours,

CHARLES A. GRADDICK
Attorney General
By -

Elizabeth N. Petree
ELIZABETH N. PETREE
Assistant Attorney General